

IMPORTANT

- Do not include other payments with your declaration voucher.
- The tax rate is 9.975%.
- All items in each voucher should be completed.

1. WHO MUST FILE — District of Columbia declaration of estimated franchise tax vouchers for unincorporated businesses must be filed by every unincorporated business that expects its D.C. franchise tax liability to exceed \$1,000 for the taxable year.

2. WHEN TO FILE DECLARATION VOUCHERS

A. Calendar year taxpayers — Your declaration vouchers must be filed on or before the following dates:

Voucher No. 1: April 15

Voucher No. 2: June 15

Voucher No. 3: September 15

Voucher No. 4: December 15

INSTRUCTIONS

B. Fiscal year taxpayers — Your declaration vouchers must be filed on or before the following dates:

Voucher No. 1: The fifteenth day of the fourth month of your taxable year.

Voucher No. 2: The fifteenth day of the sixth month of your taxable year.

Voucher No. 3: The fifteenth day of the ninth month of your taxable year.

Voucher No. 4: The fifteenth day of the twelfth month of your taxable year.

If any due date falls on a Saturday, Sunday, or a legal holiday, the voucher is due on the next business day.

If you have any tax credit to carry forward from the previous year, file Voucher No. 1 by the due date even if no payment is due.

3. PAYMENT OF ESTIMATED TAX — Your estimated franchise tax may be paid in full with Voucher No. 1 or in four installment payments. Installment payments are due with the vouchers as indicated in item 2 of these instructions.

The declaration of estimated franchise tax vouchers for unincorporated businesses are designed to enable you to apply any credit from the previous year either entirely to the first installment payment or partially to each of the four installment payments. If you apply the entire credit to the first installment payment, enter the amount of this credit on Line 4, Voucher No. 1. If the credit is to be applied partially to each of the four installment payments, enter on Line 4 of each voucher the portion of the credit to be applied to the period for which you are filing.

Make your check or money order payable to the *D.C. Treasurer* and mail with your declaration voucher to the D.C. Government, Unincorporated Estimated Tax, P.O. Box 96020, Washington, D.C. 20090-6020. Please write on your payment "D-30ES", the voucher number, your D.C. Business Tax Registration number, and the tax year.

4. INCREASES IN ESTIMATED FRANCHISE TAX — If initially you are not required to file a declaration at the scheduled time, but later in the taxable year your estimated franchise tax liability increases to an amount greater than \$1,000, the dates for filing are:

A. Calendar year taxpayers:

June 15, September 15, and December 15 if the increase occurs between April 1 and May 31 of the taxable year.

September 15, and December 15 if the increase occurs between June 1 and August 31 of the taxable year.

December 15, if the increase occurs between September 1 and November 30 of the taxable year.

B. Fiscal year taxpayers:

The 15th day of the sixth, ninth, and twelfth months of your tax year, if the increase occurs after the last day of the third month of your tax

year and before the first day of the sixth month of your tax year.

The 15th day of the ninth and twelfth months of your tax year, if the increase occurs after the last day of the fifth month of your tax year and before the first day of the ninth month of your tax year.

The 15th day of the twelfth month of your tax year, if the increase occurs after the last day of the eighth month of your tax year and before the first day of the twelfth month of your tax year.

5. AMENDED DECLARATION — If your estimated franchise tax liability substantially increases or decreases after you have filed a declaration voucher, you should amend subsequent vouchers and adjust your installment payments. File the amended vouchers on or before the scheduled filing dates.

6. UNDERPAYMENT OF ESTIMATED TAX

An interest charge of 1.5 percent per month is imposed on underpayments of estimated franchise tax installment payments. The charge will be computed from the due date of the installment payment to the date when full payment is received, or to the due date of the tax return, whichever is earlier.

This charge is in addition to the penalty for false statements under D.C. Code §22-2514 if any statement made on the voucher is not true, accurate, and complete to the best of the declarant's information, knowledge, and belief.

7. CHARGE FOR EACH DISHONORED CHECK

There is a charge of \$50 for each dishonored check issued to the District of Columbia.